

# CITY OF SAN JOSE

## 2004-2005 PROPOSED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY

	Beginning Fund Balance 7/1/2004	Revenues and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 6/30/2005	Estimated Uses Available	*
<b>General Fund</b>							
001 General Fund	\$ 156,299,664	\$ 656,229,121	\$ 812,528,785	\$ 710,274,836	\$ 102,253,949	\$ 812,528,785	1
<b>Enterprise Funds</b>							
519 Airport Customer Facility and Transportation Fee Fund	888,220	4,811,676	5,699,896	4,955,188	744,708	5,699,896	3
525 Airport Fiscal Agent Fund	12,651,595	237,753,349	250,404,944	238,760,016	11,644,928	250,404,944	
523 Airport Maintenance and Operation Fund	11,827,264	88,982,732	100,809,996	89,038,039	11,771,957	100,809,996	
521 Airport Revenue Fund	16,042,213	97,521,961	113,564,174	113,564,174	0	113,564,174	5
524 Airport Surplus Revenue Fund	9,179,978	6,649,093	15,829,071	6,649,093	9,179,978	15,829,071	
533 General Purpose Parking Fund	17,057,671	9,618,295	26,675,966	11,970,133	14,705,833	26,675,966	2
539 Sewage Treatment Plant Connection Fee Fund	20,887,758	7,498,213	28,385,971	3,229,350	25,156,621	28,385,971	3
541 Sewer Service and Use Charge Fund	16,995,440	72,090,353	89,085,793	78,647,416	10,438,377	89,085,793	5
514 San José/Santa Clara Treatment Plant Income Fund	52,248	1,306	53,554	52,000	1,554	53,554	4
513 San José/Santa Clara Treatment Plant Operating Fund	25,461,792	55,067,105	80,528,897	63,819,032	16,709,865	80,528,897	5
515 Water Utility Fund	7,273,269	20,369,000	27,642,269	22,044,306	5,597,963	27,642,269	5
<b>Trust and Agency Funds</b>							
139 Gift Trust Fund	1,363,045	0	1,363,045	1,285,062	77,983	1,363,045	2
132 Municipal Health Services Program Fund	886,566	4,860,420	5,746,986	4,830,420	916,566	5,746,986	
<b>Special Revenue Funds</b>							
426 Anti-Tobacco Master Settlement Agreement Revenue Fund	3,835,199	10,234,293	14,069,492	10,183,486	3,886,006	14,069,492	
160 Benefit Funds-Benefit Fund	258,368	44,797,490	45,055,858	44,797,490	258,368	45,055,858	
155 Benefit Funds-Dental Insurance Fund	3,550,445	9,738,000	13,288,445	10,953,015	2,335,430	13,288,445	5
156 Benefit Funds-Life Insurance Fund	336,132	1,603,000	1,939,132	1,725,479	213,653	1,939,132	5
157 Benefit Funds-Unemployment Insurance Fund	1,194,905	1,632,000	2,826,905	1,369,141	1,457,764	2,826,905	5
351 Business Improvement District Fund	156,974	637,000	793,974	637,000	156,974	793,974	
002 Cash Reserve Fund	4,651	150	4,801	0	4,801	4,801	
441 Community Development Block Grant Fund	5,577,273	13,646,000	19,223,273	13,948,000	5,275,273	19,223,273	
422 Community Facilities Revenue Fund	3,756,855	2,590,509	6,347,364	5,550,509	796,855	6,347,364	4
536 Convention and Cultural Affairs Fund	768,195	16,465,761	17,233,956	16,266,161	967,795	17,233,956	3
444 Economic Development Administrative Loan Fund	29,102	58,000	87,102	80,000	7,102	87,102	3
439 Economic Development Enhancement Fund	2,557,859	401,000	2,958,859	1,416,422	1,542,437	2,958,859	3
406 Emergency Reserve Fund	4,571,809	0	4,571,809	0	4,571,809	4,571,809	
419 Federal Drug Forfeiture Fund	815,607	25,000	840,607	0	840,607	840,607	
409 Gas Tax Maintenance and Construction Fund-1943	0	7,466,000	7,466,000	7,466,000	0	7,466,000	
410 Gas Tax Maintenance and Construction Fund-1964	0	3,990,000	3,990,000	3,990,000	0	3,990,000	
411 Gas Tax Maintenance and Construction Fund-1990	0	5,544,000	5,544,000	5,544,000	0	5,544,000	
445 Home Investment Partnership Program Fund	7,297,994	9,810,000	17,107,994	11,125,184	5,982,810	17,107,994	3

# CITY OF SAN JOSE

## 2004-2005 ADOPTED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY

	Beginning Fund Balance 7/1/2004	Revenues and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 6/30/2005	Estimated Uses Available	*
<b>Special Revenue Funds (Cont'd.)</b>							
440 Housing Trust Fund	\$ 2,931,868	\$ 2,012,500	\$ 4,944,368	\$ 2,800,000	\$ 2,144,368	\$ 4,944,368	3
432 Ice Centre Revenue Fund	0	6,043,834	6,043,834	1,405,379	4,638,455	6,043,834	
423 Integrated Waste Management Fund	8,725,129	70,864,723	79,589,852	72,317,340	7,272,512	79,589,852	5
412 Library Benefit Assessment District Fund	832,807	6,270,000	7,102,807	6,999,166	103,641	7,102,807	4
415 Local Law Enforcement Block Grant Fund	735,363	0	735,363	450,292	285,071	735,363	2
443 Low and Moderate Income Housing Fund	18,238,946	121,510,000	139,748,946	120,325,139	19,423,807	139,748,946	2
448 Multi-Source Housing Fund	5,053,442	6,209,954	11,263,396	9,055,711	2,207,685	11,263,396	2
518 Municipal Golf Course Fund	755,245	1,141,500	1,896,745	1,796,147	100,598	1,896,745	3
150 Public Works Program Support Fund	0	14,371,544	14,371,544	13,871,544	500,000	14,371,544	
Special Assessment Maintenance District Funds -							
371 Community Facilities District #1 (Capitol Expwy Auto Mall) Fund	307,212	138,300	445,512	153,930	291,582	445,512	3
369 Community Facilities District #2 (Aborn-Murillo) Fund	867,794	1,088,400	1,956,194	997,833	958,361	1,956,194	
373 Community Facilities District #8 (Communications Hill) Fund	143,960	243,900	387,860	240,000	147,860	387,860	
352 District #1 (Los Paseos) Fund	324,457	168,101	492,558	187,183	305,375	492,558	
354 District #2 (Trade Zone Blvd.-Lundy) Fund	219,517	71,808	291,325	127,503	163,822	291,325	3
357 District #5 (Orchard Parkway-Plumeria Drive) Fund	254,993	68,800	323,793	62,882	260,911	323,793	
357 District #5A (Orchard, 1st-Plumeria) Fund			0			0	
358 District #5B (Orchard, Plumeria-Trimble) Fund			0			0	
361 District #8 (Zanker-Montague) Fund	248,501	85,053	333,554	81,411	252,143	333,554	
362 District #9 (Santa Teresa Blvd.-Great Oaks) Fund	262,757	148,580	411,337	117,032	294,305	411,337	3
363 District #10 (Oakmead Storm Station) Fund	423,539	11,400	434,939	274,855	160,084	434,939	3
364 District #11 (Brokaw Road) Fund	95,169	61,254	156,423	64,953	91,470	156,423	
366 District #13 (Karina Ct. - Onel Dr.) Fund	63,432	39,350	102,782	51,103	51,679	102,782	3
368 District #15 (Silver Creek) Fund	3,135,679	1,135,636	4,271,315	1,354,723	2,916,592	4,271,315	
372 District #18 (The Meadowlands) Fund	61,598	44,600	106,198	46,384	59,814	106,198	
359 District #19 (River Oaks) Fund	339,844	68,795	408,639	91,804	316,835	408,639	
365 District #20 (Renaissance-N. First) Fund	304,818	73,261	378,079	134,218	243,861	378,079	3
356 District #21 (Gateway Pl-Airport Pkwy.) Fund	150,912	83,096	234,008	99,851	134,157	234,008	3
367 District #22 (Silver Creek Valley Rd.) Fund	196,063	90,223	286,286	123,564	162,722	286,286	3
417 State Drug Forfeiture Fund	795,339	35,000	830,339	0	830,339	830,339	
551 Stores Fund	2,339,210	4,425,000	6,764,210	4,248,759	2,515,451	6,764,210	
446 Storm Sewer Operating Fund	3,111,446	14,550,095	17,661,541	15,536,574	2,124,967	17,661,541	3
414 Supplemental Law Enforcement Services Fund	7,022,299	0	7,022,299	1,087,178	5,935,121	7,022,299	2
461 Transient Occupancy Tax Fund	657,767	8,870,000	9,527,767	8,270,001	1,257,766	9,527,767	6
552 Vehicle Maintenance and Operations Fund	4,564,376	19,298,923	23,863,299	20,955,852	2,907,447	23,863,299	3
290 Workforce Investment Act Fund	4,074,002	19,800,020	23,874,022	19,800,020	4,074,002	23,874,022	

# CITY OF SAN JOSE

## 2004-2005 ADOPTED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY

	Beginning Fund Balance 7/1/2004	Revenues and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 6/30/2005	Estimated Uses Available	*
<b>Capital Improvement Program Funds</b>							
520 Airport Capital Improvement Fund	\$ 54,810,247	\$ 15,565,000	\$ 70,375,247	\$ 29,686,286	\$ 40,688,961	\$ 70,375,247	3
529 Airport Passenger Facility Charge Fund	26,725,698	21,111,000	47,836,698	21,156,640	26,680,058	47,836,698	2
527 Airport Renewal and Replacement Fund	5,787,171	5,502,000	11,289,171	10,650,000	639,171	11,289,171	3
526 Airport Revenue Bond Improvement Fund	137,182,849	219,171,000	356,353,849	261,698,000	94,655,849	356,353,849	2
472 Branch Libraries Bond Projects Fund	10,770,284	40,501,000	51,271,284	51,271,284		51,271,284	3
429 Building and Structure Construction Tax Fund	19,809,064	15,029,000	34,838,064	34,138,000	700,064	34,838,064	3
485 City Hall Renovation Construction Fund	30,000		30,000	30,000		30,000	3
425 Civic Center Construction Fund	24,991,188	4,052,000	29,043,188	29,043,188		29,043,188	3
473 Civic Center Improvement Fund	11,240,000	25,560,000	36,800,000	36,800,000		36,800,000	2
433 Civic Center Parking Fund	1,818,519	20,804,000	22,622,519	22,622,519		22,622,519	3
465 Construction Excise Tax Fund	16,753,311	14,814,000	31,567,311	26,871,000	4,696,311	31,567,311	3
Construction and Conveyance Tax Funds:							
391 City-Wide Parks C & C Tax Fund	6,672,889	4,221,000	10,893,889	10,093,000	800,889	10,893,889	3
397 Communications C & C Tax Fund	1,064,582	612,000	1,676,582	1,508,000	168,582	1,676,582	3
377 District 1 Parks C & C Tax Fund	1,823,013	1,678,000	3,501,013	2,891,000	610,013	3,501,013	3
378 District 2 Parks C & C Tax Fund	1,113,686	301,000	1,414,686	591,000	823,686	1,414,686	2
380 District 3 Parks C & C Tax Fund	1,782,989	321,000	2,103,989	1,277,000	826,989	2,103,989	2
381 District 4 Parks C & C Tax Fund	2,216,847	396,000	2,612,847	1,922,000	690,847	2,612,847	3
382 District 5 Parks C & C Tax Fund	3,463,696	435,000	3,898,696	1,875,000	2,023,696	3,898,696	3
384 District 6 Parks C & C Tax Fund	1,652,128	355,000	2,007,128	906,000	1,101,128	2,007,128	3
385 District 7 Parks C & C Tax Fund	1,832,958	879,000	2,711,958	1,230,000	1,481,958	2,711,958	2
386 District 8 Parks C & C Tax Fund	1,632,364	337,000	1,969,364	1,512,000	457,364	1,969,364	3
388 District 9 Parks C & C Tax Fund	1,422,862	353,000	1,775,862	947,000	828,862	1,775,862	3
389 District 10 Parks C & C Tax Fund	2,759,083	468,000	3,227,083	2,404,000	823,083	3,227,083	3
392 Fire C & C Tax Fund	2,988,202	1,962,000	4,950,202	4,682,000	268,202	4,950,202	3
393 Library C & C Tax Fund	5,926,354	2,560,000	8,486,354	5,679,000	2,807,354	8,486,354	3
398 Park Yards Maintenance C & C Tax Fund	965,304	216,000	1,181,304	485,000	696,304	1,181,304	3
390 Parks Central C & C Tax Fund	3,417,536	12,045,000	15,462,536	14,637,000	825,536	15,462,536	3
395 Service Yards C & C Tax Fund	10,222,454	1,580,000	11,802,454	3,583,392	8,219,062	11,802,454	3
131 Emma Prusch Fund	297,489	73,000	370,489	177,000	193,489	370,489	2
434 Hayes Mansion Phase III	618,264		618,264	457,201	161,063	618,264	3
462 Lake Cunningham Fund	1,682,282	730,000	2,412,282	1,157,000	1,255,282	2,412,282	2
421 Major Collectors and Arterial Fund	2,208,685	309,000	2,517,685	580,000	1,937,685	2,517,685	3
502 Major Facilities Fund	3,992,637	171,000	4,163,637	3,553,000	610,637	4,163,637	3
475 Neighborhood Security Act Bond Fund	22,511,776	78,950,000	101,461,776	43,612,000	57,849,776	101,461,776	3
471 Parks and Recreation Bond Projects Fund	35,071,073	30,768,927	65,840,000	65,840,000		65,840,000	3
375 Park Trust Fund	42,025,728		42,025,728	42,025,728		42,025,728	3
450 Redevelopment City-side Fund	10,710,644		10,710,644	10,710,644		10,710,644	2

# CITY OF SAN JOSE

## 2004-2005 ADOPTED OPERATING BUDGET

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### SUMMARY OF FUND ACTIVITY

	Beginning Fund Balance 7/1/2004	Revenues and Transfers	Estimated Sources Available	Expenses and Transfers	Ending Fund Balance 6/30/2005	Estimated Uses Available	*
<b>Capital Improvement Program Funds (Cont'd.)</b>							
420 Residential Construction Tax Contribution Fund	\$ 568,329	\$ 224,000	\$ 792,329	\$ 526,000	\$ 266,329	\$ 792,329	3
512 San José/Santa Clara Treatment Plant Capital Fund	112,984,268	26,814,000	139,798,268	112,740,000	27,058,268	139,798,268	3
540 Sanitary Sewer Connection Fee	13,952,912	3,275,000	17,227,912	15,821,000	1,406,912	17,227,912	3
545 Sewer Service and Use Charge Capital Improvement	12,285,340	14,790,000	27,075,340	25,663,000	1,412,340	27,075,340	3
413 Storm Drainage Fee Fund	1,120,038	454,000	1,574,038	839,000	735,038	1,574,038	2
469 Storm Sewer Capital Fund	3,452,599	2,648,000	6,100,599	6,001,000	99,599	6,100,599	3
416 Underground Utility Fund	1,787,805	1,050,000	2,837,805	1,945,000	892,805	2,837,805	3
500 Water Utility Capital Fund	4,176,202	3,298,000	7,474,202	7,208,000	266,202	7,474,202	3
<b>TOTAL CITY FUNDS</b>	<b>\$ 1,029,136,924</b>	<b>\$ 2,263,497,404</b>	<b>\$ 3,292,634,328</b>	<b>\$ 2,706,344,165</b>	<b>\$ 586,290,163</b>	<b>\$ 3,292,634,328</b>	

NOTE: The total in this schedule is \$25.4 million lower than the grand total presented in the Total City Source and Use of Funds schedule because it nets Capital Contributions from the following Capital Programs: General Fund Capital Improvement Fund (\$19.4 million), General Purpose Parking Fund (\$2.8 million), and Benefit Assessment District Fund (\$3.2 million).

**\* Reasons for Change Between 2004-2005 Beginning Fund Balance and 2004-2005 Ending Fund Balance at Greater than 10%**

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also, surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities have been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues and/or expenditure savings were accumulated and then used for various one-time uses.
- 4 Planned elimination/establishment of fund.
- 5 Fund balances are volatile. Funds utilize expenditure projections based on fees and charges estimates that support planned changes in cost recovery rates.
- 6 Allocations to three user groups in 2003-2004 exceeded amounts actual revenue collections would support; in 2004-2005 funding from the groups will be recouped in order to replenish the fund balance.